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CHAPTER 26**ENEMY PRISONERS OF WAR**
AND
CIVILIAN INTERNEES**2601 GENERAL**

260101. This chapter provides instructions on how to account for and pay moneys owed to Enemy Prisoners of War (EPWs) and Civilian Internees (CIs) (non-military enemy prisoners).

260102. Requirements for EPWs/CIs are based on the Geneva Convention relative to the treatment of Prisoners of War (August 12, 1949) and the Geneva Convention relative to the protection of Civilian Persons in Time of War (August 12, 1949).

260103. Maintenance and medical care is provided free to EPWs and CIs. Charge Operation and Maintenance, Army (OMA) of the unit providing the care. Do not make any deductions from EPW's/CI's funds nor from moneys owed to EPWs/CIs for maintenance or medical care.

260104. EPWs/CIs should be provided liberal access and reasonable facilities to consult and obtain copies of their records.

2602 RESPONSIBILITIES

260201. The Secretary of the Army (SA) is the Department of Defense (DoD) Executive Agent for administering the EPW and CI program.

260202. The Deputy Chief of Staff for Operations and Plans (DCSOPS) is the Army Staff proponent.

260203. The Department of State (DoS) will notify field commanders when to implement these policies and procedures.

260204. The Defense Finance and Accounting Service (DFAS) Center for Sustaining Forces - Indianapolis will notify the field when:

- A. They can implement the provisions of this chapter.
- B. They can make disbursements in accordance with (IAW) this chapter.

260205. Operating Locations (OPLOCs) and Finance and Accounting Offices (FAOs) are responsible for:

A. Processing deposits to, and payments from, appropriated, deposit, trust, or other special fund accounts, as prescribed in this chapter and the Department of Defense Financial Management Regulation (DoDFMR), Volume 5.

B. Ensuring disbursements from these accounts are not made without specific authority.

260206. Commanders of EPW/CI facilities will:

A. Ensure that subsidiary records of EPWs/CIs in their custody are maintained in enough detail to support the Deposit Fund Account 21X6015 (Funds of Civilian Internees and Prisoners of War). This includes pay and allowances, canteen receipts, transfers, and balances.

B. Maintain these records separate from records for U.S. military personnel.

C. Segregate records for EPWs from CIs.

2603 IMPOUNDED CURRENCY AND NEGOTIABLE INSTRUMENTS

260301. Commanders of EPW/CI facilities will impound all currency and negotiable instruments found on EPWs/CIs. EPWs and CIs are not allowed to possess any currency or negotiable instruments while in U.S. custody. OPLOCs/FAOs will maintain records of all moneys owed to EPWs and CIs.

260302. Commanders of EPW/CI facilities, or designee, will complete, DA Form 4237-R (Detainee Personnel Record), DA Form 1132-R (Prisoner's Personal Property List-Personal Deposit Fund), (located in the back of AR 190-8 (Enemy Prisoners of War Administration, Employment, and Compensation)), or a suitable local form for each EPW/CI that had currency and negotiable instruments impounded. Include:

A. Name, rank, and unit of individual issuing receipt.

B. Name of EPW/CI, internment serial number, and country served.

C. Country and amount of currency in foreign currency denominations and U.S. dollar equivalency.

D. Description of negotiable instruments including country of origin and amount in currency of country of origin.

E. Signature of issuing officer and EPW/CI.

260303. Commanders of EPW/CI, or designee, will report the capture of personnel who possess large sums of Allied/U.S. currency or negotiable instruments to appropriate

intelligence authorities. The military police brigade commander will appoint an investigating officer to determine if the EPW/CI has a legal claim to the items.

260304. Commanders of EPW/CI, or designee, will store all negotiable instruments for safekeeping in accordance with AR 190-8 (Enemy Prisoners of War--Administration, Employment, and Compensation), and AR 190-57 (Civilian Internees--Administration, Employment, and Compensation).

260305. Upon EPW/CI request, convert Protecting Power currency in the possession of the individual to U.S. Dollars and credit to the individual EPW/CI account. Deposit the converted Protecting Power currency in Deposit Fund Account 21X6015. If EPW/CI does not request conversion of the Protective Powers' currency, hold the currency in safekeeping with other valuables belonging to the EPW/CI. To accomplish the conversion, complete a DD Form 1131 (Cash Collection Voucher), (see Figure 26-1), for all moneys converted. The unit commander will include on the DD Form 1131:

- A. Receiving office voucher number.
- B. Receiving unit or EPW/CI facility of assignment.
- C. Printed name, rank, title, and signature of receiving officer.
- D. Name, and Internment Serial Number of each EPW/CI by country served.
- E. Listing of currency units impounded.
- F. Amount of U.S. dollar equivalency.

★ 260306. Deposit moneys for which an investigation is being conducted into Deposit Fund Account 21X6500. Deposit all other moneys into Deposit Fund Account 21X6015.

260307. When the investigation is completed, the EPW/CI facility commander will forward to the OPLOC/FAO a copy of the completed investigation. A written request to transfer the amounts held in suspense will accompany the completed investigation. Also transfer any U.S. or Allied negotiable instruments for which the investigation showed no legal claim. The OPLOC/FAO will account for these instruments for which there is no claim as confiscated property. Accounting personnel will transfer/deposit them to Miscellaneous Receipt Account 21R1060, Forfeiture of Unclaimed Money and Property. The OPLOC/FAO will transfer all other moneys to Deposit Fund Account 21X6015.

260308. Enter copies of the investigation and disposition reports/papers into the CI's/EPW's personnel record.

260309. The EPW/CI facility commander will ensure the information on the DD Form 1131 is as indicated in paragraph 260305.

2604 EPW/CI INCOME

260401. Credit. EPWs and CIs can acquire credit for future payment from the following sources, (none of which are subject to U.S. Taxes):

A. Amounts impounded.

B. Amounts provided by protecting powers. If provided in foreign currency and the EPW/CI does not request conversion to U.S. Dollars, hold in safekeeping in accordance with AR 190-8 and AR 190-57. If provided in foreign currency and the EPW/CI requests conversion to U.S. Dollars or if provided in U.S. Dollars, the EPW/CI facility commander will send the money and a DD Form 1131 to the OPLOC/FAO for deposit into Deposit Fund Account 21X6015. In addition to the items in paragraph 260305, the EPW/CI facility commander, if applicable, will note on the DD Form 1131 that the EPW/CI requested conversion of foreign currency to U.S. dollars.

260402. Remittances. Monetary amounts may be furnished from many sources and may be addressed to individuals, a specific camp, a group of EPWs/CIs, or all EPWs/CIs.

A. Retain money/negotiable instruments received in foreign currency for which there is a designated exchange rate.

B. Return money/negotiable instruments for which there is no designated exchange rate with an explanation.

C. Maintain foreign currency/negotiable instruments for safekeeping in accordance with AR 190-8 and AR 190-57.

D. Convert foreign currency/negotiable instruments to U.S. dollars when requested by the EPW/CI consistent with conditions in the overseas area and regulations governing the banks involved.

E. Distribute in accordance with the donor's instructions, if the remittance applies to more than one EPW/CI facility.

F. Forward to DFAS Center for Sustaining Forces - Indianapolis, ATTN: DFAS-IN/RC, 8899 East 56th Street, Indianapolis, IN, 46249-1301, if the remittance is for all EPWs/CIs in general. DFAS Center for Sustaining Forces - Indianapolis will deposit any funds into Deposit Fund Account 21X6015 and maintain supporting records and documentation.

260405. Advances of Pay and Monthly Allowances.

A. The start date for pay purposes is the earlier of the date of capture or the date of classification as an EPW or CI. If one of these dates is not known, use the other. If neither of these dates is known use the date of the DA Form 4237-R, if prepared overseas. If the DA Form 4237-R was not prepared overseas use the date of embarkation to the U.S.' internment camp.

B. An escapee is not entitled to pay while in "escape" status.

C. Record the payments as follows:

1. The EPW/CI facility commander will establish the monthly amount of allowances by policy direction.

2. Unless otherwise directed, determine the monthly advance by the EPW's equivalent rank.

a. Below sergeant-8 Swiss Francs.

b. Sergeant and other noncommissioned officers-12 Swiss Francs.

c. Warrant Officers and Commissioned Officers, below the rank of major or equivalent-50 Swiss Francs.

d. Major through Colonels-60 Swiss Francs.

e. General Officers-75 Swiss Francs.

3. If eligible before the 16th of the month, pay full month amount. If eligible after the 15th, pay one half monthly amount.

4. Fund with OMA funds of the EPW/CI facility commander and treat as an automatic reimbursable order from country of EPW/CI.

260406 Pay for Work. EPWs/CIs are entitled to remuneration for work performed that is in addition to advance pay.

A. Use piece work or task system rates if applicable.

B. If piece work or task system rates are not applicable use pay rate schedules prescribed in AR 190-8 and AR 190-57.

C. Use AR 190-8 and AR 190-57 to determine pay for work in Canteens. Account for residual moneys remaining after payment to the AWCF by monthly deposits to

Deposit Fund Account 21X6015 in accordance with AR 190-8 after the EPW/CI facility commander's approval.

260407. Payment for Labor Under Contract.

A. Contracts may be with other (non-DoD) Federal departments, States and their subdivisions or agencies, municipal governments/corporations and their agencies, civilian contractors, individuals and/or allied government agencies based in the U.S. and its Territories.

B. Record amounts received into Deposit Fund Account 21X6015 in accordance with the pay rate schedules established upon activation of the EPW/CI facilities. Deposit the remaining amounts into Miscellaneous Receipt Account 21R3210 (Fees and Other Charges for Miscellaneous Services).

C. Include the following on the DD Form 1131:

1. Contractor's name and address.
2. Periods covered.
3. Contract number and date.
4. Number of EPWs/CIs and dates worked.
5. Daily rate paid by contractor (to be established by contractor or theater directive).

2605 CHARGES FOR ITEMS PURCHASED

Charge all items purchased to the specific EPW/CI and to Deposit Fund Account 21X6015 and reimburse the account owning the items purchased. Price the items in accordance with AR 190-8 and AR 190-57. Issue nontransferable canteen coupons for canteen purchases and control moneys in accordance with AR 190-8 and AR 190-57.

2606 ACCOUNTING FOR AMOUNTS DUE EPWS/CIS

Maintain the following records for EPWs/CIs:

260601. Civilian Internees/Enemy Prisoners of War Pay Record.

A. Prepare promptly for each EPW/CI received, see Figures 26-2 and 26-3. Make all entries by typewriter, ink, rubber stamp, or other permanent means. Post changes daily and ensure all entries are legible.

B. Complete all items on the record for each individual.

260602. Labor Register, Civilian Internees/Enemy Prisoners of War. This is a subsidiary record. See Figure 26-4. Use a separate record for each work assignment.

- A. Items 1 through 4-complete promptly.
- B. Item 5-complete daily.
- C. Item 6-complete at earlier of pay period or assignment completion date.

Compute by entering the quotient of the hours in item 5 divided by the number of hours determined to comprise a work day.

260603. Payroll for Enemy Prisoners of War/Civilian Internees Authorization and Summary. Use for processing payrolls. See Figure 26-5. Enter the accounting classification to be charged along with the following information:

- A. Total disbursements.
- B. Total voucher deductions by receipt account of appropriation reimbursement account code.
- C. Total amount to be credited to Deposit Fund Account 21X6015.
- D. The EPW/CI facility commander will complete items 2 through 6, 8, and 9a.
- E. The servicing OPLOC/FAO will enter items 1, 7, 9b, and 10.
- F. The EPW/CI facility commander will ensure information accuracy.

260604. Payroll Money List for Enemy Prisoners of War/Civilian Internees. See Figure 26-6. This is used to support the Payroll for Enemy Prisoners of War/Civilian Internees Authorization and Summary (Figure 26-5). The form will show basically the same information that is on the Pay Record (Figure 26-2) for the particular time period concerned. Process the total amount due the EPW's/CI's (sheet total of column 9 (g)) as a voucher deduction on the payroll for credit to Deposit Fund Account 21X6015. This amount must reconcile with the amounts posted to the individual's accounts maintained at the camp. The EPW/CI facility commander will ensure:

- A. Completion of items 1 through 5 and 7 through 10.
- B. Total for each column is inserted on the sheet total line.
- C. Unused lines (2 through 34) must have a line drawn diagonally through them.

2607 PAYMENTS ON BEHALF OF EPWS/CIS

260701. EPWs/CIs may request EPW/CI facility commanders to make payment abroad, subject to U.S. restrictions and the receiving Country's consent.

260702. EPWs/CIs must request the payment in writing and include the following information:

- A. Name, grade, Individual Service Number and Internment Serial Number.
- B. Country EPW/CI serves.
- C. Remittance addressee.
- D. Remittance amount in U.S. dollar equivalence.
- E. EPW's/CI's signature and representatives signature.

260703. The EPW/CI facility commander will certify the accuracy of the amount requested on the SF 1080.

260704. Post the amount to the EPW/CI Pay record (Figure 26-2) and forward through the Protecting Power to the Serving Power. This request is to be honored by the Serving Power. Undelivered amounts will be returned to submitter for credit to EPW/CI account.

2608 TRANSFERS

When EPWs/CIs are transferred, the losing EPW/CI facility commander will complete the Statement of Credit Balance Enemy Prisoners of War/Civilian Internees, see Figure 26-7, and forward the supporting Civilian Internees/Enemy Prisoners of War Pay Record (Figure 26-2) to the gaining organization. When conditions preclude dispatching the pay record (Figure 26-2), simultaneously with EPWs/CIs, use a messenger or certified mail, return receipt requested. The OPLOC/FAO will transfer the applicable balance Deposit Fund Account 21X6015 to the gaining EPW/CI facility's servicing OPLOC/FAO. Provide copies of all pay records (Figure 26-2) to support the transfer.

2609 FINAL SETTLEMENT

260901. Make final settlement for all amounts due EPWs/CIs upon transfer to another country, repatriation, death, or escape.

260902. Redeem outstanding canteen coupons and credit Deposit Fund Account 21X6015.

260903. Issue a payroll through the date/anticipated date of departure.
260904. Prepare and certify the Statement of Credit Balance Enemy Prisoners of War/ Civilian Internees (Figure 26-7) marked final. Note reason, in block 6 of the pay record (Figure 26-2), for action (for example, transfer to country, repatriation, and so forth). Provide the original to the individual. File a copy in the individual's personnel record file.
260905. Pay the individual any moneys due.
260906. Provide the individual a written explanation (in the individual's native language if possible) explaining his/her country is responsible for amounts due per article 66 of the 1949 Geneva Convention.
260907. Return EPW's/CI's articles and moneys taken from them that were being held for safekeeping.
260908. Note monetary amounts due deceased EPWs/CIs on the Statement of Credit Balance (Figure 26-7) and that the individual died during internment. The officer in charge of EPW/CI facility personnel records and the EPW/CI facility EPW/CI representative will sign the Statement of Credit for EPWs/CIS (Figure 26-7) and dispose of in accordance with AR 190-8 and AR 190-57.
260909. Close an escapees account after 30 days. The officer in charge of the personnel records will mark the Statement of Credit Balance (Figure 26-7) "Escapee," sign, and dispose of in accordance with AR 190-8 and AR 190-57.
260910. Attach the closed Pay Record (Figure 26-2) to the DA Form 4237-R and dispose of in accordance with AR 190-8 and AR 190-57.
260910. Transfer remaining balances in Deposit Fund Account 21X6015 to Miscellaneous Receipt Account 21R1060.

SAMPLE DD FORM 1131 FOR IMPOUNDED U.S. CURRENCY

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NO.		
		RECEIVING OFFICE COLLECTION VOUCHER NO. 1376		
ACTIVITY (Name and location) (Include ZIP Code) 402nd MP Camp (PW) APO AE 09000				
RECEIVED AND FORWARDED BY (Printed name, title and signature) Herbert Bell, FO, CPT				DATE 18 Aug 98
ACTIVITY (Name and location) (Include ZIP Code)				
DISBURSING OFFICER (Printed name, title and signature)		DISBURSING STATION SYMBOL NO.	DATE RECEIVED SUBJECT TO COLLECTION	
PERIOD: FROM TO				
DATE REC'D	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
1998	Poland - PO			
18Aug	Weisnek, Paul R. US9PO10639EPW	4 - \$10 Bills (US) (list serial numbers)	\$40.00	21X6015.XXXX
18Aug	Rysicki, Stanley R. US9PO12346EPW	1 - \$20 Bill (US)	20.00	21X6015.XXXX
		TOTAL POLAND	\$60.00	
	Yugoslavia - YO			
18Aug	Weidner, Hans F. US8YO42740EPW	2 - \$10 Bills (list serial numbers) 1 - \$.50 (Half dollar US)	\$20.00 .50	21X6015.XXXX
			\$20.50	21X6015.XXXX
18Aug	Schneider, Wolfgang US8YO42880EPW	1 - \$50 Bill (US) (list serial number)	\$50.00	21X6015.XXXX
	US money taken from captured enemy personnel			
TOTAL			\$130.50	

DD FORM 1131
1 APR 87

REPLACES EDITION OF 1 APR 56 WHICH IS OBSOLETE

Form approved by Comptroller General, U.S.

Figure 26-1

SAMPLE CIVILIAN INTERNEES/ENEMY PRISONERS OF WAR
PAY RECORD (SEC II--CURRENT BALANCE DUE)

[illegible]

Figure 26-3

[illegible]

26-14

**SAMPLE PAYROLL FOR ENEMY PRISONERS OF WAR/CIVILIAN
INTERNEES AUTHORIZATION AND SUMMARY**

PAYROLL FOR CIVILIAN INTERNEE/ENEMY PRISONERS OF WAR AUTHORIZATION AND SUMMARY		1. DO VOUCHER NUMBER	
		2. CAMP VOUCHER NUMBER	
3. ORGANIZATION AND ADDRESS <i>(Include ZIP Code)</i> 402nd MP Camp (EPW)		4. PAID BY	
5. NO. OF PAYROLL MONEY LIST SHEETS ATTACHED 150	6. TYPE OF PRISONER <i>(Check appropriate box)</i> ENEMY PRISONER OF WAR CIVILIAN INTERNEE	7. PERIOD COVERED THIS PAYROLL FROM: 1/10 98 TO: 31/10/98 DAY MO YR DAY MO YR	
8a. TYPED NAME AND TITLE OF BRIGADE OR CAMP COMMANDER MAJ Hand, Big, Commander, MP, 402nd MP Camp			
SIGNATURE OF BRIGADE OR CAMP COMMANDER		DATE SIGNED	
8b. TYPED NAME AND TITLE OF DISBURSING FINANCE OFFICER			
SIGNATURE OF DISBURSING FINANCE OFFICER		DATE SIGNED	
9. PAYROLL SUMMARY			
PAY (a)	AMOUNT (b)	DEDUCTIONS (c)	AMOUNT (d)
ADVANCE OF PAY <i>(Enemy Prisoner of War)</i>		CANTEEN COUPONS	
WORK PAY		GOVERNMENT PROPERTY LOST OR DAMAGED <i>(GPLD)</i>	
ALLOWANCES <i>(Civilian Internees)</i>		FINES	
		MESSAGE FEES	
		TOTAL DEDUCTIONS	
		AMOUNT DUE UNPAID <i>(To be credited to EPW/CI accounts)</i>	
		AMOUNT PAID	
TOTAL PAY AND ALLOWANCES		TOTAL NET PAY	
10. ACCOUNTING CLASSIFICATION		DISBURSED	DEDUCTIONS
TOTAL DISBURSED AND DEDUCTED			
NET AMOUNT DUE			
TOTALS			

Figure 26-5

SAMPLE PAYROLL MONEY LIST FOR ENEMY PRISONERS OF WAR/CIVILIAN INTERNEES

PAYROLL MONEY LIST FOR CIVILIAN INTERNEES/ENEMY PRISONERS OF WAR				1. PERIOD (FROM - TO) 1 Oct 98- 31 Oct 98		2. DO VOUCHER NO.		3. SHEET NO 123		4. NO. OF SHEETS 150	
5.	6. ADVANCE PAY - EPW ¹	7.	8.	9. DEDUCTIONS							10. TOTAL DEPOSITED
NAME (Last, First, MI) AND INTERNMENT SERIAL NO.	ALLOWANCE CI ² (AMOUNT)	WORK PAY (AMOUNT)	TOTAL PAY	CANTEEN (a)	GPLD (b)	FINES (c)	MSG FEES (d)	CODE (e)	OTHER (f)	TOTAL DEDUCTIONS (g)	TO CREDIT OF EPW/CI ACCOUNT
Rysicki, S. R. US9PO12346EPW	6.00	31.35	37.35	5.00			1.50			6.50	30.85
Polanski, Jim US9PO13768EPW	6.00	17.60	23.60	10.00						10.00	13.60
Romani, Jim US9PO16543EPW	4.00	25.30	29.30	10.00			2.00			12.00	17.30
Bani, Julius R. US9PO10376EPW	6.00	4.40	10.40	3.00						3.00	7.40
Stefanski, Ed. US9PO11487EPW	6.00	35.20	41.20	6.00						6.00	35.20
SHEET TOTAL	28.00	113.85	141.85	34.00			3.50			37.50	104.35
Prepared by: MAJ Hand, Big, Cdr, 402nd MP Camp											
¹ EPW - ENEMY PRISONER OF WAR ² CI - CIVILIAN INTERNEE											

Figure 26-6

SAMPLE STATEMENT OF CREDIT BALANCE CIVILIAN INTERNEES
ENEMY PRISONERS OF WAR

STATEMENT OF CREDIT BALANCE CIVILIAN INTERNEES/ENEMY PRISONERS OF WAR		<small>DATE</small> 31 Oct 98
I certify the credit balance in the account of <u>S. R. Rysicki</u> , <u>SGT</u> <u>US9PO12346EPW</u> , AS OF <u>31 Oct 98</u> <small>GRADE</small> <small>INTERNMNET SERIAL NUMBER</small> is <u>83.85 US (165.70 Swiss Franks)</u>		
<small>TYPED OR PRINTED NAME, RANK AND TITLE OF CERTIFYING OFFICER</small> Bell, Herbert, CPT, FC 402nd MP Camp Finance Officer		<small>SIGNATURE</small>

Figure 26-7